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REASONS FOR ALLOWANCE

1. The following is an examiner's statement of reasons for allowance:

None of the prior art is found to teach or suggest with sufficient specificity, the processing aid of the present claims, wherein the processing aid has a specific viscosity η_{sp} of 0.6-1.6 and an average particle diameter of 1500-3000 Å, particularly wherein the processing aid is obtained by polymerizing 1 to 50 parts, based on 100 parts of the processing aid, of a monomer mixture (B) comprising 51 to 100% by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, in the presence of a latex of a (co)polymer, itself having specific viscosity of at least η_{sp} 0.7, which is obtained by polymerizing in emulsion 99 to 50 parts by weight, based on 100 parts of the processing aid, of a monomer mixture (A) comprising 51 to 100% by weight of methyl methacrylate.

Thus, claims 1-4 are allowed.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Dr. Kelechi C. Egwim whose telephone number is (571) 272-1099. The examiner can normally be reached on M-T (7:30-6:00).

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If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, David Wu can be reached on (571) 272-1114. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Dr. Kelechi C. Egwim/ Primary Examiner, Art Unit 1796

KCE